

04816

***North County Rape
Crisis and Child Protection
Center, Inc.***

***Independent Auditor's Report,
Financial Statements and
Supplementary Information***

**For The Year Ended
June 30, 2008**

***Carrie Troup, Certified Public Accountant
1005 S Broadway
Santa Maria, CA 93454
(805) 937-0511***

North County Rape Crisis and Child Protection Center, Inc.
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June 30, 2008

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Financial Section

Carrie Troup, C.P.A.

(805) 937-0511

1005 S Broadway Santa Maria, CA 93454

Independent Auditor's Report

To the Board of Directors of
North County Rape Crisis and Child Protection Center, Inc.
511 East Ocean Avenue
Lompoc, CA 93436

I have audited the accompanying statement of financial position of North County Rape Crisis and Child Protection Center, Inc. as of June 30, 2008, and the related statements of activities, functional expenses, and cash flows for the year then ended. These financial statements are the responsibility of the Organization's management. My responsibility is to express an opinion on these financial statements based on my audit.

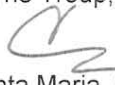
I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of North County Rape Crisis and Child Protection Center, Inc. as of June 30, 2008, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, I have also issued my report dated November 14, 2008, on my consideration of North County Rape Crisis and Child Protection Center, Inc.'s internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of my audit.

My audit was performed for the purpose of forming an opinion on the basic financial statements of North County Rape Crisis and Child Protection Center, Inc. taken as a whole. The accompanying supplementary information is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in my opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Carrie Troup, Certified Public Accountant


Santa Maria, California
November 14, 2008

North County Rape Crisis and Child Protection Center, Inc.
Statement of Financial Position
June 30, 2008

Assets	
Current Assets	
Cash and cash equivalents (Note 1)	\$ 220,758
Prepaid expenses	65
Grants receivable (Note 2)	<u>107,744</u>
Total current assets	328,567
 Furniture, fixtures, machinery and equipment net of accumulated depreciation (Note 3)	 <u>320,372</u>
Total assets	<u><u>\$ 648,939</u></u>
Liabilities and Net Assets	
Current Liabilities	
Accounts payable	\$ 2,812
Accrued payroll	12,717
Accrued payroll taxes	771
Accrued vacation/sick pay	<u>7,110</u>
Total current liabilities	23,410
 Long Term Liabilities	
Note Payable (Note 4)	<u>264,750</u>
Total Long Term Liabilities	264,750
Total liabilities	<u>288,160</u>
Net Assets	
Unrestricted net assets	327,428
Temporarily restricted net assets	33,351
Total net assets	<u>360,779</u>
Total liabilities and net assets	<u><u>\$ 648,939</u></u>

See accompanying notes to financial statements.

North County Rape Crisis and Child Protection Center, Inc.
Statement of Activities
For the Year Ended June 30, 2008

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
Support and Revenue			
Support:			
Contributions	\$ 14,200	\$ -	\$ 14,200
United Way allocations	3,711	-	3,711
Total support	<u>17,911</u>	<u>-</u>	<u>17,911</u>
Revenue:			
Government grants	329,620	-	329,620
Foundation grants	43,200	-	43,200
Fund raising activities - general	64,829	-	64,829
Fund raising - Imagine Campaign	-	36,201	36,201
Interest	7,852	-	7,852
Refunds	422	-	422
Total revenue	<u>445,923</u>	<u>36,201</u>	<u>482,124</u>
Net assets released from restrictions:			
Satisfaction of restrictions	13,190	(13,190)	-
Total support and revenue	<u>477,024</u>	<u>23,011</u>	<u>500,035</u>
Expenses			
Program services:			
Program expenses	411,526	-	411,526
Total program services	<u>411,526</u>	<u>-</u>	<u>411,526</u>
Support services:			
Management and general	72,751	-	72,751
Fundraising	20,778	-	20,778
Total support services	<u>93,529</u>	<u>-</u>	<u>93,529</u>
Total expenses	<u>505,055</u>	<u>-</u>	<u>505,055</u>
Change in net assets	(28,031)	23,011	(5,020)
Net assets - beginning of year	355,459	10,340	365,799
Net assets - end of year	<u>\$ 327,428</u>	<u>\$ 33,351</u>	<u>\$ 360,779</u>

See accompanying notes to financial statements.

North County Rape Crisis and Child Protection Center, Inc.
Statement of Functional Expenses
For the Year Ended June 30, 2008

	Program Services		Support Services			
	Program Expenses	Management & General	Fundraising	Total Support Services	Total	
Expenses						
Salaries	\$ 272,690	\$ 37,185	\$ -	\$ 37,185	\$ 309,875	
Payroll taxes and benefits	48,301	6,586	-	6,586	54,887	
Total salaries and benefits	320,991	43,771	-	43,771	364,762	
Advertising/marketing	1,937	264	-	264	2,201	
Answering service/pager	4,719	644	-	644	5,363	
Bank service charges	1,682	229	-	229	1,911	
Building expenses	1,004	137	-	137	1,141	
Contract Labor	16,214	2,211	-	2,211	18,425	
Dues and subscriptions	1,171	160	-	160	1,331	
Fundraising	-	-	20,336	20,336	20,336	
Fundraising - Imagine Campaign	-	-	442	442	442	
Insurance	5,257	717	-	717	5,974	
Interest	15,708	2,142	-	2,142	17,850	
Legal and professional fees	4,160	567	-	567	4,727	
Miscellaneous	96	13	-	13	109	
Occupancy expense	9,543	1,301	-	1,301	10,844	
Postage	878	120	-	120	998	
Printing and publications	2,629	358	-	358	2,987	
Property taxes	77	10	-	10	87	
Security	728	99	-	99	827	
Storage	1,006	137	-	137	1,143	
Supplies	1,380	4,505	-	4,505	5,885	
Telephone/internet services	7,381	1,007	-	1,007	8,388	
Travel	11,447	1,561	-	1,561	13,008	
Utilities	3,518	480	-	480	3,998	
Total expenses before depreciation	411,526	60,433	20,778	81,211	492,737	
Depreciation	-	12,318	-	12,318	12,318	
Total Expenses	\$ 411,526	\$ 72,751	\$ 20,778	\$ 93,529	\$ 505,055	

See accompanying notes to financial statements.

North County Rape Crisis and Child Protection Center, Inc.
Statement of Cash Flows
For the Year Ended June 30, 2008

Cash Flows from Operating Activities

Change in net assets	\$ (5,020)
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	12,318
(Increase) decrease in operating assets	
Grants receivable	(5,964)
Prepaid expenses	4,895
Increase (decrease) in operating liabilities	
Accounts payable	1,759
Accrued payroll	866
Accrued payroll taxes	(42)
Accrued vacation/sick pay	(19,591)
Net cash used by operating activities	<u>(10,779)</u>

Cash Flows from Investing Activities

Acquisition of fixed assets	(8,659)
Deposit on furniture	290
Security deposit	1,150
Net cash used by investing activities	<u>(7,219)</u>

Cash Flows from Financing Activities

Building purchase loan	5,850
Net cash provided by financing activities	<u>5,850</u>
Net decrease in cash and cash equivalents	(12,148)

Cash and cash equivalents

Beginning of year	232,906
End of year	<u>\$ 220,758</u>

See accompanying notes to financial statements.

Note 1: Summary of Significant Accounting Policies

Organization and Nature of Activities:

The North County Rape Crisis and Child Protection Center, Inc. (The Agency), was originally established as the Lompoc Rape and Crisis Center in 1974, in order to provide support to survivors of sexual assault. Over the years, services to survivors grew to include education and prevention services offered to the general community.

The purpose of the Agency is to reduce the incidence of and vulnerability to sexual assault and child abuse by providing education and prevention skills to community children and adults, and to alleviate the trauma experienced by survivors of these crimes by providing direct services.

Basis of Accounting:

The financial statements of North County Rape Crisis and Child Protection Center, Inc. have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables and other liabilities.

Basis of Presentation:

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Statement of Financial Accounting Standards (SFAS) No. 117, Financial Statements for Not-for-Profit Organizations. Under SFAS No. 117, the Agency is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. North County Rape Crisis and Child Protection Center, Inc. currently has no permanently restricted net assets.

Use of Estimates:

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Fixed Assets:

Land, building, furniture, fixtures, machinery and equipment are stated at fair market value when donated and at cost when purchased. Depreciation is computed on the straight-line basis over estimated lives of three to thirty-nine years.

Revenue Recognition:

The Agency accounts for contributions in accordance with the recommendations of the Financial Accounting Standards Board in SFAS No. 116, Accounting for Contributions Received and Contributions Made. In accordance with SFAS No. 116, contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence or nature of any donor restrictions. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

North County Rape Crisis and Child Protection Center, Inc.**Notes to Financial Statements****June 30, 2008****Tax Status:**

North County Rape Crisis and Child Protection Center, Inc. is a charitable organization and has been granted tax-exempt status by the Internal Revenue Services and the Franchise Tax Board under Code Sections 501(c)(3) and 23701(d), respectively. The Agency is not considered a private foundation. Therefore, North County Rape Crisis and Child Protection Center, Inc. has made no provision for income taxes in the accompanying financial statements.

Cash and Cash Equivalents:

Cash and cash equivalents include all monies in banks and temporary investments which are readily convertible into cash within ninety (90) days of purchase.

Functional Allocation of Expenses:

The costs of providing the various programs and activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

Note 2: Grants Receivable

Grants receivable are deemed to be fully collectible by management and are composed of the following amounts due at June 30, 2008:

OES	\$	70,693
Department of Health Services		12,143
City of Santa Maria Community Development Block Grant		1,878
City of Lompoc Community Development Block Grant		3,502
Lompoc Police Department		9,874
Santa Barbara County CDBG Lompoc		1,303
Santa Barbara County CDBG Santa Maria		1,333
Santa Barbara County Human Services – CTF		3,526
Santa Barbara County Human Services – Intervention Program		3,492
	\$	<u>107,744</u>

Note 3: Land, Building, Furniture, Fixtures, Machinery and Equipment

The following is a summary of North County Rape Crisis and Child Protection Center, Inc.'s fixed assets as of June 30, 2008:

Land	\$	138,500
Building		160,482
Furniture and Fixtures		28,948
Machinery and Equipment		<u>109,347</u>
Total cost		437,277
Less: accumulated depreciation		<u>116,905</u>
Land, building, furniture, fixtures, machinery and equipment – net	\$	<u>320,372</u>

Depreciation is computed using the straight-line method over the estimated useful life of the assets.

North County Rape Crisis and Child Protection Center, Inc.**Notes to Financial Statements****June 30, 2008**

Note 4: Notes Payable

On October 31, 2006, North County Rape Crisis and Child Protection Center, Inc. purchased a building, in Lompoc, for its headquarters. At June 30, 2008, the Agency had a straight note payable to an individual totaling \$264,750. The note is secured by the building. The Agency pays \$1000 monthly with \$487.50 deferred to the principal balance. All deferred interest, along with the principal is due and payable at maturity on May 1, 2009. Interest accrues at 7% per annum. The balance including accruals is as follows:

Fiscal year ending June 30, 2008	\$264,750
Due at maturity May 1, 2009	\$269,625

Note 5: Commitments

North County Rape Crisis and Child Protection Center, Inc.'s building houses its Lompoc office. The Agency pays a monthly association fee of \$150 for the new office. In addition, the Agency pays a monthly rental of \$750 per lease agreement for its Santa Maria office.

Note 6: Contingent Liabilities

The Agency received a number of grants from various governmental agencies. These grants are subject to audit by the corresponding oversight agency as to allowable costs paid with governmental funds and as to the share of costs contributed by the Agency. The Agency would be liable up to the full amount of governmental funds expended should costs charged to the project be disallowed.

Note 7: Concentration of Risks

North County Rape Crisis and Child Protection Center, Inc. maintains several bank accounts with various financial institutions. Insured limits on cash held in banks and equivalent has been temporarily increased to \$250,000 through December 31, 2009.

Supplementary Information Section

Carrie Troup, C.P.A.

(805) 937-0511

1005 S Broadway Santa Maria, CA 93454

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE
AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Directors of
North County Rape Crisis and Child Protection Center, Inc.
511 East Ocean Avenue
Lompoc, CA 93436

I have audited the financial statements of North County Rape Crisis and Child Protection Center, Inc. as of and for the year ended June 30, 2008, and have issued my report thereon dated November 14, 2008. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered North County Rape Crisis and Child Protection Center, Inc.'s internal control over financial reporting as a basis for designing my auditing procedures for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the North County Rape Crisis and Child Protection Center, Inc.'s internal control over financial reporting. Accordingly, I do not express an opinion on the effectiveness of the Organization's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the organization's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles, such that there is more than a remote likelihood that a misstatement of the organization's financial statements that is more than inconsequential will not be prevented or detected by the organization's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the organization's internal control.

My consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. I did not identify any deficiencies in internal control over financial reporting that I consider to be material weaknesses, as defined above.

Compliance and Other Matters


As part of obtaining reasonable assurance about whether North County Rape Crisis and Child Protection Center, Inc.'s financial statements are free of material misstatement, I performed tests

of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

I noticed certain other matters that I reported to management of North County Rape Crisis and Child Protection Center, Inc. in a separate letter dated November 14, 2008.

This report is intended solely for the information and use of management, board of directors, others within the entity, U.S. Department of Housing and Urban Development, U.S. Department of Health and Human Services, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Carrie Troup, Certified Public Accountant



Santa Maria, California
November 14, 2008

North County Rape Crisis and Child Protection Center, Inc.**OES Grant Summary****June 30, 2008**

I have performed an audit of the transactions for the grants listed below that covered the period July 1, 2007 through June 30, 2008. The following grants have been awarded to the North County Rape Crisis and Child Protection Center, Inc. by the State of California, Office of Emergency Services (OES).

<u>Grant Number</u>	<u>Grant Period</u>	<u>Audit Period</u>
RC 06261011	July 1, 2006 – June 30, 2007	July 1, 2007 – June 30, 2008
RC 07271011	July 1, 2006 - June 30, 2008	July 1, 2007 - June 30, 2008
SA 06091011	October 1, 2006 - September 30, 2007	July 1, 2007 - June 30, 2008

The Status of Cash (Exhibit A), the Statement of Approved Budget and Cumulative Expenditures (Exhibit B), and the Statement of Costs Claimed and Accepted (Exhibit C) are referred to in the program statements of the North County Rape Crisis and Child Protection Center, Inc. These statements are prepared from the grant budgets approved by OES, the Report of Expenditures and Request for Funds (Form OES – 201) [Exhibits D, E, and F], and the North County Rape Crisis and Child Protection Center, Inc.'s records.

My audit of these program statements covered the grants from July 1, 2007 through the final, or most recent monthly, Form OES-201 submitted to OES as of June 30, 2008. The objectives of my audit were to determine:

- The fairness of the Agency's final, or most recent monthly, Form OES – 201 submitted to OES for the twelve months ended June 30, 2008.
- The adequacy of the Agency's internal control structure.
- Whether the Agency complied with applicable laws and regulations.

OES has defined both questioned costs and costs recommended for disallowance. Questioned costs are costs which require additional support from the Agency or which require an allowance interpretation by OES. Costs recommended for disallowance if any, are costs that the Agency is in violation of legislative or regulatory requirements, or specific conditions of pertinent grants. Costs questioned or recommended for disallowance result from audit procedures applied on a sample basis and may not represent total costs that may have been questioned or disallowed had all expenditures been tested.

My audit resulted in no questioned or disallowed costs.

The Office of Emergency Services (OES) awarded grants to North County Rape Crisis and Child Protection Center, Inc. for the following program:

North County Rape Crisis Services

This program provides educational programs and training classes as well as crisis counseling and advocacy services in order to fulfill its purpose of reducing the incidence of and vulnerability to sexual assault and child abuse, and to alleviate the trauma to victims.

North County Rape Crisis and Child Protection Center, Inc.
Exhibit A - Status of Cash
For the Period July 1, 2006 through June 30, 2008

Grant Number RC 06261011 July 1, 2006 - June 30, 2007

Grant cash received - cumulative	\$	157,738
Grantee matched funds		28,765
Grantee expenditures		(186,503)
Cash on hand	\$	-

Grant Number RC 07271011 July 1, 2007 - June 30, 2008

Grant cash received - cumulative	\$	116,128
Grantee matched funds		27,587
Grantee expenditures		(214,408)
Cash on hand	\$	(70,693)

Grant Number SA 06091011 October 1, 2006 - September 30, 2007

Grant cash received - cumulative	\$	50,700
Grantee expenditures		(50,700)
Cash on hand	\$	-

See accompanying notes to program statements.

North County Rape Crisis and Child Protection Center, Inc.
Exhibit B - Statement of Approved Budget and Cumulative Expenditures
For the Period July 1, 2006 through June 30, 2008

Grant Number RC 06261011
 July 1, 2006 - June 30, 2007

	Budget	Expenditures Claimed	Variance
Personal Services	\$ 162,407	\$ 162,407	\$ -
Operating expenses	24,096	24,096	-
Equipment	-	-	-
Total	<u>\$ 186,503</u>	<u>\$ 186,503</u>	<u>\$ -</u>

Grant Number RC 07271011
 July 1, 2007 - June 30, 2008

	Budget	Expenditures Claimed	Variance
Personal Services	\$ 189,395	\$ 126,830	\$ 62,565
Operating expenses	25,013	16,885	8,128
Equipment	-	-	-
Total	<u>\$ 214,408</u>	<u>\$ 143,715</u>	<u>\$ 70,693</u>

Grant Number SA 06091011
 October 1, 2006 - September 30, 2007

	Budget	Expenditures Claimed	Variance
Personal Services	\$ 42,436	\$ 42,436	\$ -
Operating expenses	8,264	8,264	-
Equipment	-	-	-
Total	<u>\$ 50,700</u>	<u>\$ 50,700</u>	<u>\$ -</u>

See accompanying notes to program statements.

North County Rape Crisis and Child Protection Center, Inc.
Exhibit C - Statement of Costs Claimed and Accepted
For the Period July 1, 2006 through June 30, 2008

Grant Number RC 06261011
 July 1, 2006 - June 30, 2007

		Per Audit		
	Costs Claimed	Costs Accepted	Costs Questioned	Costs Recommended for Disallowance
Personal services	\$ 157,738	\$ 157,738	\$ -	\$ -
Operating expenses	28,765	28,765	-	-
Equipment	-	-	-	-
Total	<u>\$ 186,503</u>	<u>\$ 186,503</u>	<u>\$ -</u>	<u>\$ -</u>

Grant Number RC 07271011
 July 1, 2007 - June 30, 2008

		Per Audit		
	Costs Claimed	Costs Accepted	Costs Questioned	Costs Recommended for Disallowance
Personal services	\$ 126,830	\$ 126,830	\$ -	\$ -
Operating expenses	16,885	16,885	-	-
Equipment	-	-	-	-
Total	<u>\$ 143,715</u>	<u>\$ 143,715</u>	<u>\$ -</u>	<u>\$ -</u>

Grant Number SA 06091011
 October 1, 2006 - September 30, 2007

		Per Audit		
	Costs Claimed	Costs Accepted	Costs Questioned	Costs Recommended for Disallowance
Personal services	\$ 42,436	\$ 42,436	\$ -	\$ -
Operating expenses	8,264	8,264	-	-
Equipment	-	-	-	-
Total	<u>\$ 50,700</u>	<u>\$ 50,700</u>	<u>\$ -</u>	<u>\$ -</u>

See accompanying notes to program statements.

Note A: Summary of Significant Accounting Policies

Description of Reporting Entity:

The program statements represent the status of cash and results of program operations of the North County Rape Crisis and Child Protection Center, Inc. The program is funded by grants from the California Office of Emergency Services (OES). The accompanying program statements are not intended to present the financial position and results of operations in conformity with generally accepted accounting principles.

The program statements (Exhibits A, B and C) have been prepared from grant budgets approved by OES, the Report of Expenditures and Request for Funds (Form OES-201), and the North County Rape Crisis and Child Protection Center, Inc. records

Form OES-201 was prepared by the Agency's personnel in accordance with OES requirements.

Basis of Accounting:

In accordance with Sections 6300, 6400.7 and 6400.8 of the OES Manual, the North County Rape Crisis and Child Protection Center, Inc. prepared the Form OES 201 on the cash basis of accounting. Under the cash basis system, revenue is not recognized when it is earned, but rather only when the payment is received. Similarly, expenses are recognized when they are paid, not when they are incurred.

Note B: Definitions

Questioned costs are those costs which require additional support from the grantee or which require an allow ability determination by the granting agency. Costs questioned result from audit procedures applied on a sample basis and may not represent total costs that may have been questioned if all expenditures had been tested. Disallowed costs are costs in which there is evidence beyond a reasonable doubt that the grantee is in violation of legislative or regulatory requirements or specific grant conditions.

Costs Claimed in Excess of Actual Expenditures:

There were no claimed costs in excess of actual expenditures.

There were no administrative findings on the prior audit report.

North County Rape Crisis and Child Protection Center, Inc.

Schedule Administrative Findings –OES

June 30, 2008

As a result of audit test work, evaluation of the internal control structure, and a review of North County Rape Crisis and Child Protection Center, Inc.'s compliance with applicable laws and regulations, no administrative findings were identified.

REPORT OF EXPENDITURES AND REQUEST FOR FUNDS

EXHIBIT D

GOVERNOR'S OFFICE OF EMERGENCY SERVICES

MAIL TO: OES ACCOUNTING
3650 SCHRIEVER AVENUE
MATHER, CA 95655(1) RECIPIENT NO COUNTY RAPE CRISIS
AND CHILD PROTECTION CENTER
(1) IMPLEMENTING AGENCY
(2) PROJECT TITLE RAPE CRISIS SERVICES

(3) ADDRESS

PO BOX 148

LOMPOC, CA 93438

(4) GRANT AWARD NUMBER
RC06261011(5) FEDERAL EMPLOYER IDENTIFICATION
NUMBER
95-2994637

(6) BILLING PERIOD

JUNE 2007

FINAL X

(7) CONTACT PERSON

SHANNON ROSE CHAVEZ

(8) PHONE NUMBER

(805) 736-8535

(9) E-MAIL ADDRESS

LOMPOC@VERIZON.NET

(10) FAX NUMBER

(805) 736-8913

	FEDERAL GRANT	FEDERAL GRANT	FEDERAL GRANT	STATE GRANT	STATE GRANT	(12) TOTAL AMOUNT (This Request)
(11) FEDERAL/STATE ACRONYM:	VOCA	VOCA MATCH 05			RCP	
CATEGORY - REQUEST						
(A) PERSONAL SERVICES (+)	11,403.00	-0 -			3,230.00	14,633.00
(B) OPERATING EXPENSES (+)	676.00	-0 -			353.00	1,029.00
(C) EQUIPMENT (+)						
CATEGORY - MATCH						
(A) PERSONAL SERVICES (-)	-2,397.00					
(B) OPERATING EXPENSES (-)						-2,397.00
(C) EQUIPMENT (-)						
ADVANCE - RECOUPED						
(A) PERSONAL SERVICES (-)						
(B) OPERATING EXPENSES (-)						
(C) EQUIPMENT (-)						
TOTAL TO BE PAID	9,682.00	-0 -			3,583.00	13,265.00

Under penalty of perjury, I certify I am the duly authorized officer of the claimant herein; this claim is in all respects true, correct, and all expenditures were made in accordance with all applicable laws, rules, regulations including, but not limited to Government Code Sections 1090 - 1096, and grant conditions; and, this claim is for all approved costs incurred within the Grant Performance Period and/or an advance of funds as provided for in the applicable year Budget Act authority.

(13) PROJECT DIRECTOR	TYPED NAME	SIGNATURE	DATE
Shannon Rose Chavez		<i>Shannon Rose Chavez</i>	07/12/07
Susan Hurst		<i>Susan Hurst</i>	07/12/07

EXHIBIT E

REPORT OF EXPENDITURES AND REQUEST FOR FUNDS

GOVERNOR'S OFFICE OF EMERGENCY SERVICES

MAIL TO: OES ACCOUNTING
3650 SCHRIEVER AVENUE
MATHER CA 95855(1) RECIPIENT North County Rape Crisis & Child Protection
(1) IMPLEMENTING AGENCY Same
(2) PROJECT TITLE Rape Crisis Services
(3) ADDRESS

P.O. Box 148 Lompoc, CA 93438

(4) GRANT AWARD NUMBER
RC07271011
(5) FEDERAL EMPLOYER IDENTIFICATION NUMBER
95-2994637
(6) BILLING PERIOD
June 1, 2008 to June 30, 2008
FINAL ☒(7) CONTACT PERSON
Shannon Rose Chavez
(8) PHONE NUMBER
(805) 736-8535
(9) E-MAIL ADDRESS
schavez83@verizon.net
(10) FAX NUMBER
(805) 736-8913

(11) FEDERAL/STATE ACRONYM:	FEDERAL GRANT	FEDERAL GRANT	FEDERAL GRANT	FEDERAL GRANT	STATE GRANT	STATE GRANT	(12) TOTAL AMOUNT (This Request)
	07-08	07-08	07-08	07-08	07-08	07-08	
CATEGORY REQUEST	VOCA	VAWA			Selected From List	RCP	
(A) PERSONAL SERVICES (+)	13,965	4,051				0	\$18,016
(B) OPERATING EXPENSES (+)	500	1,165				0	\$1,665
(C) EQUIPMENT (+)							\$0
CATEGORY MATCH	Enter Match as a negative number, i.e. -1000						
(A) PERSONAL SERVICES (-)	-2,300						-\$2,300
(B) OPERATING EXPENSES (-)							\$0
(C) EQUIPMENT (-)							\$0
ADVANCE - RECOUPED	Enter Advance as a negative number, i.e. -1000						
(A) PERSONAL SERVICES (-)							\$0
(B) OPERATING EXPENSES (-)							\$0
(C) EQUIPMENT (-)							\$0
TOTAL TO BE PAID	\$12,165	\$5,216	\$0	\$0	\$0	\$0	\$17,381

Under penalty of perjury, I certify I am the duly authorized officer of the claimant herein; this claim is in all respects true, correct, and all expenditures were made in accordance with all applicable laws, rules, regulations including, but not limited to Government Code Sections 1090 - 1096, and grant conditions; and, this claim is for all approved costs incurred within the Grant Performance Period and/or an advance of funds as provided for in the applicable year Budget Act authority.

(13) PROJECT DIRECTOR	Shannon Rose Chavez	SIGNATURE	DATE
FINANCIAL OFFICER	Karin L Powers	<i>Shannon Rose Chavez</i>	6/27/2008
		<i>Karin L Powers</i>	6/27/2008

REPORT OF EXPENDITURES AND REQUEST FOR FUNDS

GOVERNOR'S OFFICE OF EMERGENCY SERVICES

EXHIBIT F

MAIL TO: OES ACCOUNTING
365D SCHRIEVER AVENUE
MATHER, CA 95655

(1) RECIPIENT: No. County Rape Crisis & Child
Protection Center
(1) IMPLEMENTING AGENCY
(2) PROJECT TITLE: Rape Crisis Services
(3) ADDRESS
PO Box 148
Lompoc, CA 93438

(4) GRANT AWARD NUMBER : SA06091011

(5) FEDERAL EMPLOYER IDENTIFICATION NUMBER:

95-2994637

(6) BILLING PERIOD

September 2007

FINAL

X

(7) CONTACT PERSON: Shannon Rose Chavez

(8) PHONE NUMBER: (805) 736-8535

(9) E-MAIL ADDRESS: lompocrc@verizon.net

(10) FAX NUMBER: (805) 736-8913

	FEDERAL GRANT	FEDERAL GRANT	FEDERAL GRANT	STATE GRANT	STATE GRANT	(12) TOTAL AMOUNT (This Request)
(11) FEDERAL/STATE ACRONYM:	VAWA					
CATEGORY- REQUEST						
(A) PERSONAL SERVICES (+)	3,812.00					3,812.00
(B) OPERATING EXPENSES (+)	590.00					590.00
(C) EQUIPMENT (+)						
CATEGORY- MATCH						
(A) PERSONAL SERVICES (-)						
(B) OPERATING EXPENSES (-)						
(C) EQUIPMENT (-)						
ADVANCE- RECOUPED						
(A) PERSONAL SERVICES (-)						
(B) OPERATING EXPENSES (-)						
(C) EQUIPMENT (-)						
TOTAL TO BE PAID	4,402.00					4,402.00

Under penalty of perjury, I certify I am the duly authorized officer of the claimant herein; this claim is in all respects true, correct, and all expenditures were made in accordance with all applicable laws, rules, regulations including, but not limited to Government Code Sections 1090- 1096, and grant conditions; and, this claim is for all approved costs incurred within the Grant Performance Period and/or an advance of funds as provided for in the applicable year Budget Act authority.

(13)	TYPED NAME	SIGNATURE	DATE
PROJECT DIRECTOR			10/03/07
Shannon Rose Chavez		<i>Shannon Rose Chavez</i>	
FINANCIAL OFFICER			10/03/07
Susan Hurst		<i>Susan Hurst</i>	